

**Bob Holden**  
Governor



**Michael Hartmann**  
Commissioner

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**James A. Carder**  
Director  
Division of Accounting

**MEMORANDUM**

**TO:** State Agencies  
**FROM:** OA, Division of Accounting  
**DATE:** November 29, 2001  
**RE:** Revised Construction-In-Progress Procedures

The construction-in-progress (CIP) procedures that were distributed today contained incorrect information. The procedures indicate that the CIP balance sheet account is 1730. The correct CIP balance sheet account is 1720. Balance sheet account code 1720 will be inferred for all payment documents coded with fixed asset type "C" and must be used on all construction-in-progress JV transactions.

A corrected procedure is attached. If you have any questions, contact Karen Harms at (573) 751-4761, [harmask@mail.oa.state.mo.us](mailto:harmask@mail.oa.state.mo.us) or Lynn Cannon at (573) 751-1899, [cannol@mail.oa.state.mo.us](mailto:cannol@mail.oa.state.mo.us).

KH:kc/constinprog  
Attachment